



STATE OF WASHINGTON
GAMBLING COMMISSION

P.O. Box 42400 • Olympia, Washington 98504-2400 • (360) 486-3440 • TDD (360) 486-3637 • FAX (360) 486-3631

RAFFLE RECORD KEEPING PACKET

Dear Raffle Licensee:

WAC 230-08-070 requires you to prepare a detailed record of your raffle activities using a standard format prescribed by the Commission. These records must be completed for each individual raffle and must be retained for a period of not less than three years from the end of the fiscal year in which the raffle was completed. **Organizations with class D or below licenses are not required to use these forms so long as the requirements of WAC 230-08-015 are followed.**

Organizations using an alternative raffle drawing format to determine winners, as authorized by WAC 230-20-325, must complete these forms. Organizations operating members-only raffles, as authorized by WAC 230-20-335, may modify the standard record keeping forms as allowed by that rule. A form (GC2-240) for paddle wheel raffles is enclosed.

We have enclosed two copies of each record keeping form you must use. One copy is filled out as an example of how it is to be used. The other copy has been left blank to allow you to reproduce additional forms as needed.

If you have any questions or need assistance with completing these records, please contact your local Gambling Commission office at:

Lynnwood (425) 776-6751, Ext. 221

Tacoma (253) 471-5312, Ext. 221

Spokane (509) 456-3167, Ext. 228

Enclosures



Purchased / Donated Merchandise:

[illegible]

WASHINGTON STATE GAMBLING COMMISSION RAFFLE SUMMARY

Licensee: _____ Date Of Drawing: _____

1. Reconciliation Of Ticket Sales

_____ (-) _____ (+) 1 (-) _____ (=) _____
Ending Ticket # Beginning Ticket # # of Returned Tickets Total Tickets Sold

2. Activity Summary

Gross Receipts: Total Tickets Sold _____ Price
X Per Ticket \$ _____ = \$ _____

Less Prizes Paid (See Winners Register) (-) _____

Equal Net Receipts = _____

Expenses:

License Fees. \$ _____

Local Taxes _____

State Taxes. _____

Equipment Rental _____

Advertisement. _____

Cash (Over) / Short ^(A) _____

Other. _____

Total Expenses \$ _____

Net Income \$ _____

3. Other Required Information:

^(A) Cash (Over) / Short:

Gross Receipts \$ _____ (-) Total Amount Deposited ^(B) _____ (=) \$ _____

Explanation of Cash (Over) / Short: _____

^(B) Schedule of Deposits:

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Subtotal From Attached Schedule (If Needed). \$ _____

Total Amount Deposited – Attach Deposit Slips \$ _____

_____/_____
Manager Date Preparer Date

WASHINGTON STATE GAMBLING COMMISSION RAFFLE SUMMARY

Licensee: Lake Side Club Date Of Drawing: July 4, XXXX

1. Reconciliation Of Ticket Sales

4000 (-) 0001 (+) 1 (-) 450 (=) 3550
 Ending Ticket # Beginning Ticket # # of Returned Tickets Total Tickets Sold

2. Activity Summary

Gross Receipts: Total Tickets Sold 3550 X Per Ticket \$ 5.00 = \$ 17,750

Less Prizes Paid (See Winners Register) (-) 10,000

Equal Net Receipts = 7,750

Expenses:

License Fees. \$ 315

Local Taxes 778

State Taxes 175

Equipment Rental 0

Advertisement 250

Cash (Over) / Short ^(A) 15

Other Supplies \$450 Repairs \$367 817

Total Expenses \$ 2,350

Net Income \$ 5,400

3. Other Required Information:

(A) Cash (Over) / Short:

Gross Receipts \$ 17,750 (-) Total Amount Deposited ^(B) 17,735 (=) \$ 15.00 Short

Explanation of Cash (Over) / Short: * Three tickets lost. See log.

(B) Schedule of Deposits:

Date	Amount	Date	Amount
<u>6/10/XX</u>	<u>\$ 1,125</u>	<u>7/1/XX</u>	<u>\$ 1,255</u>
<u>6/17/XX</u>	<u>3,250</u>	<u>7/2/XX</u>	<u>500</u>
<u>6/23/XX</u>	<u>4,850</u>	<u>7/3/XX</u>	<u>305</u>
<u>6/28/XX</u>	<u>6,450</u>		

Subtotal From Attached Schedule (If Needed) \$

Total Amount Deposited – Attach Deposit Slips \$ 17,735

Randy Minter 7/6/XX Mona Jackson 7/6/XX
 Manager Date Preparer Date

RAFFLE WINNERS REGISTER

Licensee: _____

Date of Raffle: _____, _____

For prizes with a cost or fair market value in excess of \$20:

[illegible]

For prizes with a cost or fair market value of \$20 or less:

Number Awarded	Description		
Total Prizes Paid		\$	(2)

- (1) Attach Winning Tickets To Prize Summary.
- (2) Record Total Prizes Paid On The Raffle Summary.

RAFFLE WINNERS REGISTER

Licensee: Lake Side Club

Date of Raffle: July 4, XXXX

For prizes with a cost or fair market value in excess of \$20:

Name, Address & Phone # of Winner	Description of Prize (Indicate If Donated)	Purchase Price or Fair Market Value Amount	Winning Ticket Numbers (1)
Sara Foster 543 Anywhere St. Kennewick WA (509) 555-3166	Computer, Printer Software donated by Big Computers Inc.	\$ 5,000 FmV	0189
Allen Gash 616 - 10 th St. E. Quincy, WA (509) 555-1933	Cash	2,000	1306
Leo Gomez 321 Plum St. Spokane WA (509) 555-2089	Cash	1,500	2544
Martha Stone 8761 - 23 rd Ave. Kent WA (253) 555-2601	Cash	500	0669
Tony Brown 456 Briar Rd. Tacoma WA (253) 555-1699	Cash	500	0211
Ed Wilson 694 - 12 th St. Seattle WA (206)	Cash	300	2226

For prizes with a cost or fair market value of \$20 or less:

Number Awarded	Description		
10	T-Shirt	100	See (1) below
20	Coffee mugs	100	See (2) below

(1) 1640, 2199, 0076, 3211, 1019, 0966, 0321, 0299, 2631, 1229

(2) 0887, 0116, 0345, 1411, 2101, 3491, 3016, 2399, 2701, 1264, 0702, 0325, 1779, 1694,
1596, 2891, 3997, 3336, 3093, 0442

Total Prizes Paid \$ 10,000 (2)

(1) Attach Winning Tickets To Prize Summary.

(2) Record Total Prizes Paid On The Raffle Summary.

RAFFLE TICKET DISTRIBUTION LOG

Licensee: _____ Date of Drawing: _____

Total Tickets Printed: _____

Name

Phone Number

(1)
Total
Ticket

(2)
Total Tickets
Returned or

Ticket Numbers of Returned or

(3) **Total Tickets**

Funds Received
From Seller

69

UNISSUED TICKETS

TOTALS

NOTE: All tickets printed must be accounted for as required by WAC 230-08-070.

GC2-148 (REV. 8/99)

RAFFLE TICKET DISTRIBUTION LOG

Licensee: Lake Side Club Date of Drawing: July 4, XXXX

Total Tickets Printed: 4000

Total Tickets Printed:	(+)	(-)	(1)	(2)	(3)
Name	Ticket Numbers Issued	Total Tickets Issued	Total Tickets Returned or Unsold	Ticket Numbers of Returned or Unsold Tickets	Funds Received From Seller
Bill Gruff	436-9191	100			\$ 500
Sam Stone	435-0191	100			500
Sheila Smith	436-2311	100			500
Jean Gates	432-0693	200			1,000
Mike Hunter	285-0096	500	50	951-1000	2,250
Terry Thomas	787-3200	300	25	1276-1300	1,375
Joe Green	435-6338	300	25	1576-1600	1,360 *
Carl Vincent	432-1440	300	50	1851-1900	1,250
Linda Lee	285-1198	400	50	2251-2300	1,750
Betty White	436-4406	200			1,000
Norma Suzuki	285-8898	300	50	2751-2800	1,250
Larry Moon	787-3944	400	100	3101-3200	1,500
Bob Lopez	306-4310	400	50	3551-3600	1,750
Tom Barber	266-4999	400	50	3951-4000	1,750
* Three tickets lost per J. Green.					
UNISSUED TICKETS					
TOTALS		4000	450		\$17,735

NOTE: All tickets printed must be accounted for as required by WAC 230-08-070.
GC2-148 (REV. 8/99)

PADDLE WHEEL RAFFLE SUMMARY

Organization Name: _____

Date of Drawing: _____ (a)

of Paddles Sold
x Cost per Paddle
= Sales

SPIN #1	SPIN #2	SPIN #3

Name of Winner: _____
Winning Paddle #: _____
Prize Awarded: _____

of Paddles Sold
x Cost per Paddle
= Sales

SPIN #4	SPIN #5	SPIN #6

Name of Winner: _____
Winning Paddle #: _____
Prize Awarded: _____

SUMMARY:

Total Gross Receipts: \$ _____ (b)

Actual Deposit Amount: \$ _____ (c)

Cash Over / (Short): \$ _____ (d)

If deposit > gross receipts, then cash over.
If deposit < gross receipts, then cash (short).

Total Cost of Prizes Awarded: \$ _____ (e)

Date of Deposit: _____

Signatures: _____
Manager Date

Preparer Date

Note: This record must be maintained for a minimum of three years.
Figures (a) through (e) should be transferred to the Annual Raffle Summary.

PADDLE WHEEL RAFFLE SUMMARY INFORMATION

TYPE OF RAFFLE:

This form was designed to be used for a members-only paddle wheel raffle. This type of raffle is an "alternative format" raffle. Therefore, in addition to having a raffle license, you must request and receive permission in writing from the Gambling Commission in order to conduct paddle wheel raffles. They are usually conducted as follows:

- * The raffle is held on a regularly scheduled night of the week (for example: every Friday night).
- * Equipment used is a wheel with numbered spaces on it and corresponding numbered paddles.
- * The paddles are sold for a certain amount (not to exceed \$25) immediately prior to the spin of the wheel. The wheel is spun when all the paddles (or as many paddles as possible) are sold. The person who has the paddle which matches the number spun on the wheel is the winner.
- * The number of spins of the wheel may vary each time, depending on how many paddles can be sold or how many prizes are available to be won.
- * There are no expenses other than the cost of the prizes awarded that night. Usually the same prizes are awarded each week (for example: steaks).

DISCLOSURE:

The following information shall be disclosed in writing (a posted sign is sufficient) to the participants at the point of sale:

1. Name of the organization
2. Date (example: every Friday)
3. Time (example: 4pm to 9pm)
4. Location (example: club lounge, etc.)
5. Cost per paddle (example: \$1 each)
6. Description of prizes (example: steaks)
7. House rules governing what will happen if all paddles on the wheel are not sold.

RECORD KEEPING:

Raffle records, as well as supporting invoices for the purchase of prizes, must be maintained for a minimum of three years.

Once complete, the information on this raffle summary should be recorded on the Annual Raffle Summary form.

NOTE:

Your organization is responsible for complying with all RCW and WAC raffle rules.



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**RAFFLE RECORD KEEPING
ADDITIONAL INFORMATION**

Below is a copy of administrative code WAC 230-08-070 and RCW 9.46.110. These rules provide some specific information on proper raffle record keeping and proper reporting of raffle proceeds. RCW 9.46.110 also discusses the potential of local gambling taxes that may need to be reporting.

Also included is a completed example of an annual raffle activity report that must be submitted to the Gambling Commission at the end of the year. The blank form will be sent to you at that time.

Again, if you have any questions or need assistance completing these records, contact your local Gambling Commission office.

COPY OF WAC 230-08-070 RAFFLE RECORDS.

A detailed record shall be prepared for each raffle conducted. Unless otherwise noted in this section, organizations licensed to conduct raffles at Class "D" or below and organizations conducting unlicensed raffles under the authority of RCW 9.46.0315 or 9.46.0321 are authorized to use reduced recordkeeping requirements as set out in WAC 230-08-015. Organizations licensed to conduct raffles at or above Class "E" or conducting raffles under any class of license by utilizing alternative drawing formats, as authorized by WAC 230-20-325, shall comply with the following recordkeeping procedures:

- (1) All data required shall be recorded in a standard format prescribed by the commission;
- (2) At least the following data shall be recorded:
 - (a) Beginning and ending ticket numbers;
 - (b) The total number of unsold tickets with ticket numbers that are below the highest ticket number sold;
 - (c) Total gross gambling receipts;
 - (d) A description of each prize including the cost, or if contributed to the organization, the fair market value;
 - (e) The name, address, and telephone number of each winner of a prize with a cost or fair market value in excess of twenty dollars;
 - (f) Except as authorized by WAC 230-20-335, details of disbursement to and return of tickets from sellers. Minimum details shall include:
 - (i) The name of the person receiving the tickets;
 - (ii) The number of tickets disbursed;
 - (iii) The number of tickets returned; and
 - (iv) All funds returned;
- (3) In addition to the prescribed format, the following records shall be maintained:
 - (a) Validated deposit receipts for each deposit of raffle proceeds;
 - (b) All winning tickets;

(c) All ticket stubs for raffles that participants are not required to be present at the drawing;

(d) All unsold tickets for individual raffles for which gross gambling receipts exceed five thousand dollars;

(e) Invoices and other documentation recording the purchase or receipt of prizes; and

(f) Invoices and other documentation recording the purchase of tickets and other expenses of the raffle;

(4) Except as authorized by WAC 230-20-335, these records shall be maintained for a period of not less than three years from the end of the licensee's fiscal year in which the raffle was completed;

(5) Records for each individual raffle shall be completed and available for review by commission staff and local law enforcement or taxing authorities no later than thirty days following the drawing: Provided, That this subsection shall not restrict commission staff or local law enforcement authorities from review of any required records prior to the allowed completion date; and

(6) Records shall be maintained at the main administrative or business office of the organization that is located within Washington state and available for commission review or audit upon request. Organizations that do not have an administrative or business office located within Washington state structured to include more than one chapter or other subdivided unit that conducts raffles under the parent organization's license, shall designate records custodians that reside in Washington state. Such custodians shall be responsible for retaining all original records and making such available for review or audit at any reasonable location within seven days of a request by commission staff: Provided, That the director may authorize an organization to maintain records at alternative locations if the organization has demonstrated the ability and desire to comply with all commission requirements. Records maintained under such an



agreement shall be made available for commission review and audit at any designated location within seven days. The director may revoke this authority at any time by providing written notice. A request to maintain records at alternative locations shall include at least the following:

(a) The conditions that preclude or restrict compliance with normal records maintenance requirements of this subsection, including costs;

(b) The address of the location where all records will be maintained;

(c) If such records are retained outside the state of Washington, the name, address, and telephone number of

a resident of the state of Washington who is authorized by the organization to accept a request for records;

(d) The name, address, and telephone number of a primary and alternate records custodian; and

(e) A notarized statement by the chief executive officer of the organization acknowledging responsibility for providing records and that failure to comply with a request for records within the allotted time may result in suspension or revocation of all licenses held by the organization.

COPY OF RCW 9.46.110 TAXATION OF GAMBLING ACTIVITIES – LIMITATIONS – RESTRICTIONS ON PUNCH BOARDS AND PULL-TABS – LIEN. (EFFECTIVE JANUARY 1, 2000.)

(1) The legislative authority of any county, city-county, city, or town, by local law and ordinance, and in accordance with the provisions of this chapter and rules adopted under this chapter, may provide for the taxing of any gambling activity authorized by this chapter within its jurisdiction, the tax receipts to go to the county, city-county, city, or town so taxing the activity. Any such tax imposed by a county alone shall not apply to any gambling activity within a city or town located in the county but the tax rate established by a county, if any, shall constitute the tax rate throughout the unincorporated areas of such county.

(2) The operation of punch boards and pull-tabs are subject to the following conditions:

(a) Chances may only be sold to adults;

(b) The price of a single chance may not exceed one dollar;

(c) No punch board or pull-tab license may award as a prize upon a winning number or symbol being drawn the opportunity of taking a chance upon any other punch board or pull-tab;

(d) All prizes available to be won must be described on an information flare. All merchandise prizes must be on display within the immediate area of the premises in which any such punch board or pull-tab is located. Upon a winning number or symbol being drawn, a merchandise prize must be immediately removed from the display and awarded to the winner. All references to cash or merchandise prizes, with a value over twenty dollars, must be removed immediately from the information flare when won, or such omission shall be deemed a fraud for the purposes of this chapter; and

(e) When any person wins money or merchandise from any punch board or pull-tab over an amount determined by the commission, every licensee shall keep a public record of the award for at least ninety days containing such information as the commission shall deem necessary.

(3)(a) Taxation of bingo and raffles shall never be in an amount greater than five percent of the gross receipts from a bingo game or raffle less the amount awarded as cash or merchandise prizes.

(b) Taxation of amusement games shall only be in an amount sufficient to pay the actual costs of enforcement of the provisions of this chapter by the county, city or town law enforcement agency and in no event shall such taxation exceed two percent of the gross receipts from the amusement game less the amount awarded as prizes.

(c) No tax shall be imposed under the authority of this chapter on bingo or amusement games when such activities or any combination thereof are conducted by any bona fide charitable or nonprofit organization as defined in this chapter, which organization has no paid operating or management personnel and has gross receipts from bingo or amusement games, or a combination thereof, not exceeding five thousand dollars per year, less the amount awarded as cash or merchandise prizes.

(d) No tax shall be imposed on the first ten thousand dollars of gross receipts less the amount awarded as cash or merchandise prizes from raffles conducted by any bona fide charitable or nonprofit organization as defined in this chapter.

(e) Taxation of punch boards and pull-tabs for bona fide charitable or nonprofit organizations is based on gross receipts from the operation of the games less the amount awarded as cash or merchandise prizes, and shall not exceed a rate of ten percent. At the option of the county, city-county, city, or town, the taxation of punch boards and pull-tabs for commercial stimulant operators may be based on gross receipts from the operation of the games, and may not exceed a rate of five percent, or may be based on gross receipts from the operation of the games less the amount awarded as cash or merchandise prizes, and may not exceed a rate of ten percent.

(f) Taxation of social card games may not exceed twenty percent of the gross revenue from such games.

(4) Taxes imposed under this chapter become a lien upon personal and real property used in the gambling activity in the same manner as provided for under RCW 84.60.010. The lien shall attach on the date the tax becomes due and shall relate back and have priority against real and personal property to the same extent as ad valorem taxes.

RECEIVED	REVIEWED	ENTERED

WASHINGTON STATE GAMBLING COMMISSION
POST OFFICE BOX 42400
OLYMPIA, WA. 98504-2400 — (360) 438-7654 ext. 327

ATTENTION
Submit Report even if you
had no activity

EXAMPLE

ANNUAL ACTIVITY REPORT RAFFLE

THIS REPORT COVERS THE PERIOD

Lake SIDE Club
123 View Dr.
Shorewood, WA 98000

7/1/9X - 6/30/9X

Please complete the following items: (See attached instructions). Include only items **DIRECTLY RELATED** to your Annual Gambling Activity.
PLEASE ROUND ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR.

ANNUAL FINANCIAL INFORMATION:

(1) GROSS GAMBLING RECEIPTS	\$ 17,150 .00
(2) PRIZES PAID - Cash (Non-Profit organizations ONLY)	4,800 .00
- Merchandise (include donated prizes from line (4) below)	5,200 .00
(3) NET GAMBLING RECEIPTS (Deduct prizes paid from line 1)	\$ 7,150 .00
(4) DONATED PRIZES (Record fair market value)	\$ 5,000 .00

EXPENSES:

(5) WAGES - (Attach a detailed list)	.00
(6) SUPPLIES	450 .00
(7) GAMBLING LICENSE FEE	315 .00
(8) TAXES - Local (City/County)	778 .00
- State (B & O and employer paid payroll taxes)	175 .00
- Federal (Include employer paid payroll taxes)	.00
(9) OCCUPANCY (Allocate if material)	
BUILDING - Rent / Depreciation (circle one)	.00
UTILITIES (Include telephone)	.00
OTHER (Attach a detailed list if over \$500)	.00
RENTAL INCOME OR DONATED USE (credit)	< .00 >
TOTAL OCCUPANCY	.00
(10) EQUIPMENT - Rent / Lease / Interest / Depreciation	.00
(11) ADVERTISING	250 .00
(12) CONTRACT SERVICES (Accounting, janitorial, legal, etc.)	.00
(13) REVENUE SHARING (Commercial Amusement Games only)	.00
(14) CASH (OVER) <u>SHORT</u> (Circle one - over in brackets. Deduct overage from expenses.)	15 .00
(15) OTHER EXPENSES (Attach a detailed list if over \$500)	367 .00
(16) TOTAL EXPENSES (Add lines 5 through 15)	2,350 .00
(17) NET GAMBLING INCOME (Deduct line 16 from line 3)	\$ 5,400 .00

OTHER INFORMATION:

(18) BINGO ONLY: Total number of sessions held this year _____ Total attendance this year _____
Net income from retail sales activities (snack bar, daubers, glue sticks, etc.) \$ _____ .00

DO NOT SEND MONEY WITH THIS REPORT

Signature and Verification: I declare under the penalties of perjury that this report (including any accompanying statements or lists) has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

(19) <u>Liam Johnson</u>	<u>President</u>	<u>(360) 464-8400</u>	<u>7/10/9X</u>
(Officer / Employee / Member)	(Title)	(Daytime Telephone)	(Date)
(20) _____	_____	()	/ /
(Print Name of Preparer)	(Business Name)	(Daytime Telephone)	(Date)

ORIGINAL

Send Original to Washington State Gambling Commission. Keep Duplicate for your records.